



General Assembly

February Session, 2008

Amendment

LCO No. 6144

HB0587306144HDO

Offered by:

REP. WILLIS, 64th Dist.
REP. ROY, 119th Dist.
REP. CHAPIN, 67th Dist.
REP. HAMM, 34th Dist.
REP. HURLBURT, 53rd Dist.
REP. KEHOE, 31st Dist.
REP. MUSHINSKY, 85th Dist.
REP. O'ROURKE, 32nd Dist.

REP. MINER, 66th Dist.
REP. SAWYER, 55th Dist.
REP. SPALLONE, 36th Dist.
REP. URBAN, 43rd Dist.
REP. WRIGHT, 41st Dist.
SEN. RORABACK, 30th Dist.
SEN. MEYER, 12th Dist.

To: Subst. House Bill No. 5873

File No. 757

Cal. No. 256

**"AN ACT CONCERNING THE FACE OF CONNECTICUT ACCOUNT
STEERING COMMITTEE AND THE PRESERVATION OF
FARMLAND."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (7) of section 12-81 of the 2008 supplement to
4 the general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective from passage, and applicable to assessment years*
6 *commencing on and after October 1, 2007*):

7 (7) (A) Subject to the provisions of sections 12-87 and 12-88, the real
8 property of, or held in trust for, a corporation organized exclusively for

9 scientific, educational, literary, historical or charitable purposes or for
10 two or more such purposes and used exclusively for carrying out one
11 or more of such purposes or for the purpose of preserving open space
12 land, as defined in section 12-107b, for any of the uses specified in said
13 section, that is owned by any such corporation, and the personal
14 property of, or held in trust for, any such corporation, provided [(A)]
15 (i) any officer, member or employee thereof does not receive or at any
16 future time shall not receive any pecuniary profit from the operations
17 thereof, except reasonable compensation for services in effecting one or
18 more of such purposes or as proper beneficiary of its strictly charitable
19 purposes, and [(B)] (ii) in 1965, and quadrennially thereafter, a
20 statement shall be filed on or before the first day of November with the
21 assessor or board of assessors of any town, consolidated town and city
22 or consolidated town and borough, in which any of its property
23 claimed to be exempt is situated. Such statement shall be filed on a
24 form provided by such assessor or board of assessors. The real
25 property shall be eligible for the exemption regardless of whether it is
26 used by another corporation organized exclusively for scientific,
27 educational, literary, historical or charitable purposes or for two or
28 more such purposes.

29 (B) On and after July 1, 1967, housing subsidized, in whole or in
30 part, by federal, state or local government and housing for persons or
31 families of low and moderate income shall not constitute a charitable
32 purpose under this section. As used in this subdivision, "housing" shall
33 not include real property used for temporary housing belonging to, or
34 held in trust for, any corporation organized exclusively for charitable
35 purposes and exempt from taxation for federal income tax purposes,
36 the primary use of which property is one or more of the following: (i)
37 An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility;
38 (iii) housing for homeless, retarded or mentally or physically
39 handicapped individuals, or for battered or abused women and
40 children; (iv) housing for ex-offenders or for individuals participating
41 in a program sponsored by the state Department of Correction or
42 judicial branch; and (v) short-term housing operated by a charitable

43 organization where the average length of stay is less than six months.
44 The operation of such housing, including the receipt of any rental
45 payments, by such charitable organization shall be deemed to be an
46 exclusively charitable purpose.

47 Sec. 502. (NEW) (*Effective from passage*) Nothing in subparagraph (A)
48 of subdivision (7) of section 12-81 of the 2008 supplement to the
49 general statutes, as amended by this act, shall be construed to affect the
50 terms of any stipulated judgment with regard to the imposition of
51 property taxes."